


# Memorandum

To: Mr. Ramon J. Hirsig  
Executive Director

Date: June 6, 2005

From:   
David J. Gau, Deputy Director  
Property and Special Taxes Department

Subject: ***Proposed Special Topic Survey***  
(June 30, 2005 – Administrative Consent Agenda)

The Board is required by law to periodically audit the assessment programs of each of the 58 California counties. The results and recommendations arising from these field and office audits are published in assessment practices survey reports. In addition, the Board makes periodic statewide surveys limited in scope to specific topics, issues, or problems affecting local property taxation. These special topic surveys, authorized by sections 15640 and 15643 of the Government Code, may be conducted whenever the Board determines that a need for one exists. The findings of these selective surveys are published and distributed to the Legislature, the Members of the Board, all county assessors, and Board staff who are involved with the particular survey issue. Copies of these surveys are also available to individuals in the private sector.

The goals of a special topic survey report are to identify the laws pertaining to the assessment of the survey property type or administrative practice, present the Board's position regarding implementation of the legal provisions, and identify and standardize county assessment practices. The primary source of information for a special topic survey is a questionnaire sent to all county assessors' offices regarding the current assessment practices used in their counties.

The Property and Special Taxes Department has identified an assessment area that currently appears not to be treated uniformly among the counties. In order to get a better understanding of the current situation, approval is requested to conduct a special topic survey on county assessors' assessment practices for business property. Generally, the proposed special topic survey would seek information in the following areas:

- ◆ Filing and processing of business property statements
- ◆ Conducting audits
- ◆ Preparing for assessment appeals

Please place the proposed special topic survey on the Board's June 30, 2005 Administrative Consent Agenda for approval.

DJG:sk

cc: Ms. Deborah Pellegrini

Approved: \_\_\_\_\_

  
Ramon J. Hirsig, Executive Director

BOARD APPROVED

At the \_\_\_\_\_ Board Meeting

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Deborah Pellegrini, Chief  
Board Proceedings Division